



Trustees' Financial Summary

FY2015-16

Submit ID: 0488-86641529

25 Lewis & Clark County

0488 Helena H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Janelle Mickelson **Phone #:** (406) 324-2040

(Signature)

(Date)

Chair, Board of Trustees: Aidan Myhre

(Signature)

(Date)

County Superintendant Katrina Chaney

(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY16 did the district employ a certified special education director? Yes

As reported through TEAMS - Terms of Employment, the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

Electronic filers are not required to send the cover page to OPI.

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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
003	Jobs for Montana Graduates	STATE	DUSFY15CONWSD	State
019	NCTM SEITZ	LOCAL		
036	HHS Cafeteria	LOCAL		
053	Helena High School Accounts	LOCAL		
054	Capital High School Accounts	LOCAL		
068	Honor Wall (Baucus)	LOCAL		
082	Car Seat Project	LOCAL		
091	BUMT TriCounty	FEDERAL	None	20.602
092	2016 BUMT Tri-County	FEDERAL	None	20.616
100	Field Trips	LOCAL		
214	ACT Plus Writing	FEDERAL	02504888416	84.334
226	Aggregate Reim/Indirects	LOCAL		Local
315	Title I - Schoolwide	FEDERAL	2504873215	Federal
316	Title I - Schoolwide	FEDERAL	2504873216	Federal
325	Title I, Part A, Improving Basic Programs	FEDERAL	2504873115	84.010A
456	Adult Basic Ed - State	STATE		State
461	Pre-Employment Trans Svs(Voc. Rehab)	FEDERAL	16-01-175-0062-0	84.126A
491	Rigorous Programs of Study	FEDERAL	None	84.051C
500	Miscellaneous Leadership Funds	LOCAL		
533	MT Asthma Control Nurse Mini	FEDERAL	None	93.070
535	Verizon Innovation	LOCAL		
537	Lowe's Toolbox	LOCAL	None	
540	CHS Frosh Experience	LOCAL		
542	CHS Poetry Out Loud	LOCAL	None	None
547	SME STEM at CHS Prime	LOCAL	None	
548	License Plates and Booster	STATE	None	
583	Graduation Matters	STATE	None	
584	Graduation Matters	STATE	None	
585	Graduation Matters	STATE	None	
586	Graduation Matters	STATE	None	
823	Vo Ed Carl Perkins Basic Grant	FEDERAL	250488116	84.048A
832	CHS Trolley	LOCAL		



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
835	HHS Target	LOCAL		
836	RMDC/Northwest Energy House	LOCAL	None	None
840	Dual Credit	LOCAL		
850	Work Comp MSGIA Closeout FY16	LOCAL		

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,230,772.84	600,913.76		
02	Taxes Receivable - Real and Personal (120-149)	299,685.27	33,517.33		
03	Taxes Receivable - Protested (150-159)	5,955.81	681.56		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	1,394.00			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,537,807.92	635,112.65		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	14,723.25			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	14,723.25			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	305,641.08	34,198.89		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	683,970.67	28,462.10		
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	533,472.92	572,451.66		
52	TOTAL FUND BALANCE/EQUITY	1,217,443.59	600,913.76		
53	TOTAL LIABILITIES AND FUND BALANCE	1,537,807.92	635,112.65		

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	(2,661.89)	668,321.08	502,914.21	234,743.18
02	Taxes Receivable - Real and Personal (120-149)	4,386.38			8,868.67
03	Taxes Receivable - Protested (150-159)	82.56			166.60
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		205,839.34	118,777.99	
06	Other Current Assets (190-210)			25,414.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,807.05	874,160.42	647,106.20	243,778.45
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	4,468.94		82,500.00	9,035.27
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			16,577.71	6,406.52
48	Fund Balance for Budget	(2,661.89)	874,160.42	548,028.49	228,336.66
52	TOTAL FUND BALANCE/EQUITY	(2,661.89)	874,160.42	564,606.20	234,743.18
53	TOTAL LIABILITIES AND FUND BALANCE	1,807.05	874,160.42	647,106.20	243,778.45

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	39,177.20		10,000.00	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	49,356.92			
06	Other Current Assets (190-210)			6,109.25	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	88,534.12		16,109.25	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	178.00			
27	Other Liabilities (690 - 699)			65.00	
35	TOTAL LIABILITIES	178.00		65.00	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	44,460.00			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	43,896.12		16,044.25	
52	TOTAL FUND BALANCE/EQUITY	43,896.12		16,044.25	
53	TOTAL LIABILITIES AND FUND BALANCE	88,534.12		16,109.25	

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	907,424.39			50,398.55
02	Taxes Receivable - Real and Personal (120-149)	24,593.65			29,711.51
03	Taxes Receivable - Protested (150-159)	488.75			580.67
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	932,506.79			80,690.73
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				2.50
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				2.50
DEFERRED INFLOWS					
36	Deferred Inflows (680)	25,082.40			30,292.18
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	39,115.63			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	868,308.76			50,396.05
52	TOTAL FUND BALANCE/EQUITY	907,424.39			50,396.05
53	TOTAL LIABILITIES AND FUND BALANCE	932,506.79			80,690.73

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	51,833.70	1,201,089.89		
02	Taxes Receivable - Real and Personal (120-149)		32,412.89		
03	Taxes Receivable - Protested (150-159)		654.77		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	51,833.70	1,234,157.55		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		33,067.66		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		272,939.28		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	51,833.70	928,150.61		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	51,833.70	1,201,089.89		
53	TOTAL LIABILITIES AND FUND BALANCE	51,833.70	1,234,157.55		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	245,778.53		305,165.78	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			1,880.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	245,778.53		307,045.78	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			1,477.25	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			1,477.25	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	245,778.53		305,568.53	
52	TOTAL FUND BALANCE/EQUITY	245,778.53		305,568.53	
53	TOTAL LIABILITIES AND FUND BALANCE	245,778.53		307,045.78	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	6,552,545.39	0.00
	1111 District Levy - Real Property	0.00	6,518,976.14
	1112 District Levy - Personal Property	127,281.00	3,623.15
	1113 District Levy - Heavy Motor Vehicles	10,077.20	0.00
	1114 District Levy - Pers Prop/Mobile Homes	32,883.71	66,895.77
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	738,882.06	96,895.79
	1190 Penalties and Interest on Taxes	18,800.65	13,100.25
	1310 Individual Tuition	30,767.88	33,581.91
	1510 Interest Earnings	1,574.42	5,893.05
	1900 Other Revenue from Local Sources	2,500.88	2,703.64
	1920 Contributions/Donations from Private Sources	71.10	0.00
	1940 Textbook Sales and Rentals	4,444.39	10,053.96
	3110 Direct State Aid	8,914,707.62	9,044,191.23
	3111 Quality Educator	659,621.20	676,641.68
	3112 At Risk Student	44,038.96	64,082.26
	3113 Indian Education For All	62,118.00	62,723.52
	3114 American Indian Achievement Gap	33,800.00	34,235.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	610,827.00	591,494.40
	3116 Data For Achievement	45,675.00	60,080.00
	3118 Natural Resource Development	63,527.66	101,535.49
	3120 State Guaranteed Tax Base Aid	3,653,743.60	3,687,701.32
	3444 State School Block Grant	1,141,850.19	1,141,850.19
	3446 SB96 Block Grant Reimbursement	58,494.13	0.00
	9710 Residual Equity Transfers In	0.00	5,566.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		22,808,232.04	22,221,824.80

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	10,238,113.23	10,265,673.62	
			2XX Personal Services - Employee Benefits	15,497.91	37,219.62	
			3XX Purchased Professional and Technical Services	7,521.24	8,414.61	
			4XX Purchased Property Services	2,912.67	3,736.45	
			5XX Other Purchased Services	119,695.07	128,101.90	
			6XX Supplies and Materials	543,362.80	614,054.62	
			7XX Property and Equipment Acquisition	364,413.46	306,358.03	
			810 Dues and Fees	1,980.93	3,492.23	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		21XX Support Services - Students				
		1XX	Personal Services - Salaries	873,318.81	727,793.65	
		2XX	Personal Services - Employee Benefits	2,847.45	2,522.68	
		3XX	Purchased Professional and Technical Services	2,274.23	1,651.00	
		5XX	Other Purchased Services	9,194.76	8,725.36	
		6XX	Supplies and Materials	8,464.48	13,266.12	
		7XX	Property and Equipment Acquisition	12,338.28	0.00	
		810	Dues and Fees	0.00	3.00	
		221X Improvement of Instruction Services				
		1XX	Personal Services - Salaries	71,851.35	73,755.15	
		2XX	Personal Services - Employee Benefits	233.12	256.43	
		3XX	Purchased Professional and Technical Services	9,196.00	0.00	
		5XX	Other Purchased Services	13,511.31	1,146.96	
		6XX	Supplies and Materials	17,672.78	22,839.19	
		7XX	Property and Equipment Acquisition	418.00	1,149.00	
		810	Dues and Fees	250.00	137.00	
		222X Educational Media Services				
		1XX	Personal Services - Salaries	338,293.05	349,196.83	
		2XX	Personal Services - Employee Benefits	1,096.81	1,206.70	
		3XX	Purchased Professional and Technical Services	175.00	0.00	
		5XX	Other Purchased Services	1,396.67	655.16	
		6XX	Supplies and Materials	33,695.76	33,065.95	
		7XX	Property and Equipment Acquisition	0.00	958.00	
		810	Dues and Fees	100.00	0.00	
		23XX Support Services - General Administration				
		1XX	Personal Services - Salaries	102,080.14	117,103.86	
		2XX	Personal Services - Employee Benefits	349.41	423.54	
		3XX	Purchased Professional and Technical Services	58,745.79	103,013.20	
		4XX	Purchased Property Services	160.00	1,015.06	
		5XX	Other Purchased Services	28,959.54	16,574.49	
		6XX	Supplies and Materials	6,460.80	7,950.62	
		7XX	Property and Equipment Acquisition	716.27	1,020.80	
		810	Dues and Fees	10,289.28	9,196.40	
		24XX Support Services - School Administration				
		1XX	Personal Services - Salaries	1,328,362.67	1,351,357.33	
		2XX	Personal Services - Employee Benefits	4,340.20	4,732.69	
		3XX	Purchased Professional and Technical Services	11,470.45	21,673.26	
		4XX	Purchased Property Services	3,471.06	5,932.42	
		5XX	Other Purchased Services	38,303.42	42,350.12	
		6XX	Supplies and Materials	45,912.73	39,941.91	
		7XX	Property and Equipment Acquisition	37,152.74	0.00	
		810	Dues and Fees	6,248.00	11,501.00	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		25XX Support Services - Business			
		1XX	Personal Services - Salaries	197,624.78	267,230.63
		2XX	Personal Services - Employee Benefits	680.45	957.72
		3XX	Purchased Professional and Technical Services	3,499.24	6,783.05
		4XX	Purchased Property Services	301.19	0.00
		5XX	Other Purchased Services	211,966.31	162,521.44
		6XX	Supplies and Materials	5,251.45	8,287.15
		7XX	Property and Equipment Acquisition	13,768.85	5,152.00
		810	Dues and Fees	453.79	768.95
		26XX Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	1,445,343.62	1,396,092.53
		2XX	Personal Services - Employee Benefits	39,628.34	63,583.51
		3XX	Purchased Professional and Technical Services	28,964.75	29,899.75
		4XX	Purchased Property Services	674,260.72	668,607.01
		5XX	Other Purchased Services	13,696.14	13,213.68
		6XX	Supplies and Materials	190,535.93	206,504.92
		810	Dues and Fees	1,007.50	1,472.50
	210 Non-Federal Alternative Education				
		1XXX Instruction			
		1XX	Personal Services - Salaries	639,896.28	786,077.08
		2XX	Personal Services - Employee Benefits	3,505.42	4,281.17
		3XX	Purchased Professional and Technical Services	402.49	410.00
		4XX	Purchased Property Services	24,533.11	16,727.85
		5XX	Other Purchased Services	5,490.23	4,956.61
		6XX	Supplies and Materials	8,050.26	9,274.17
		7XX	Property and Equipment Acquisition	0.00	1,605.37
		8XX	Other Expenditures	79.00	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
		1XX	Personal Services - Salaries	1,003,088.53	984,296.28
		2XX	Personal Services - Employee Benefits	2,950.99	3,147.36
		3XX	Purchased Professional and Technical Services	0.00	887.29
		5XX	Other Purchased Services	2,055.41	2,049.88
		6XX	Supplies and Materials	17,701.29	54,482.79
		7XX	Property and Equipment Acquisition	10,740.00	1,870.00
		21XX Support Services - Students			
		1XX	Personal Services - Salaries	234,940.26	314,997.57
		2XX	Personal Services - Employee Benefits	755.52	1,099.01
		3XX	Purchased Professional and Technical Services	0.00	300.00
		5XX	Other Purchased Services	5,386.60	5,721.01
		6XX	Supplies and Materials	4,622.21	5,920.49

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		23XX Support Services - General Administration			
		3XX	Purchased Professional and Technical Services	3,193.88	1,459.37
		24XX Support Services - School Administration			
		1XX	Personal Services - Salaries	118,527.65	116,604.66
		2XX	Personal Services - Employee Benefits	394.20	412.37
		3XX	Purchased Professional and Technical Services	216.00	577.50
		5XX	Other Purchased Services	5,586.69	4,464.86
		6XX	Supplies and Materials	2,326.23	1,824.80
		7XX	Property and Equipment Acquisition	873.98	0.00
		810	Dues and Fees	0.00	36.00
		26XX Operation and Maintenance of Plant Services			
		5XX	Other Purchased Services	1,235.84	1,253.38
360	State Gifted & Talented Reimbursement				
		1XXX Instruction			
		1XX	Personal Services - Salaries	11,283.51	19,436.26
		2XX	Personal Services - Employee Benefits	42.50	63.94
365	Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
		1XX	Personal Services - Salaries	24,106.31	8,852.47
		2XX	Personal Services - Employee Benefits	58.57	27.27
		3XX	Purchased Professional and Technical Services	645.00	256.00
		5XX	Other Purchased Services	1,139.05	2,135.87
		6XX	Supplies and Materials	1,567.49	1,148.72
		24XX Support Services - School Administration			
		5XX	Other Purchased Services	0.00	838.13
390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
		1XX	Personal Services - Salaries	1,486,713.09	1,488,378.59
		2XX	Personal Services - Employee Benefits	4,907.77	5,178.84
		3XX	Purchased Professional and Technical Services	893.25	1,071.39
		4XX	Purchased Property Services	1,832.03	0.00
		5XX	Other Purchased Services	3,474.14	3,572.85
		6XX	Supplies and Materials	68,445.74	71,299.27
		7XX	Property and Equipment Acquisition	7,701.46	199.00
		810	Dues and Fees	1,939.96	238.24
		34XX Extracurricular - Activities			
		1XX	Personal Services - Salaries	28,979.63	15,153.90
		2XX	Personal Services - Employee Benefits	109.09	95.57
710	School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
		1XX	Personal Services - Salaries	73,911.60	105,156.47
		2XX	Personal Services - Employee Benefits	278.44	808.86



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			3XX Purchased Professional and Technical Services	3,190.58	9,275.10
			4XX Purchased Property Services	4,079.00	0.00
			5XX Other Purchased Services	54,321.32	42,295.58
			6XX Supplies and Materials	28,571.21	25,587.91
			810 Dues and Fees	2,232.00	2,848.50
	720	School Sponsored Athletics			
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	658,118.24	638,218.01
			2XX Personal Services - Employee Benefits	2,636.22	2,377.97
			3XX Purchased Professional and Technical Services	0.00	42,509.31
			4XX Purchased Property Services	0.00	2,636.00
			5XX Other Purchased Services	184,055.55	162,639.77
			6XX Supplies and Materials	120.00	25,319.96
	890	Other Community Services			
		33XX Community Services			
			1XX Personal Services - Salaries	180.00	3,205.38
			2XX Personal Services - Employee Benefits	0.67	12.81
			3XX Purchased Professional and Technical Services	99.00	0.00
			5XX Other Purchased Services	1,138.57	1,142.71
			6XX Supplies and Materials	378.75	233.00
			810 Dues and Fees	142.50	80.00
	999	Undistributed			
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	20,000.00	136,569.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				21,973,675.04	22,313,841.26

Schedule Of Changes Worksheet					Fund Code 01
Beginning Fund Balance				1,236,443.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				22,221,824.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				22,313,841.26	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	683,970.67	Less Last Year	610,953.87	(4b)	73,016.80
				73,016.80	(4)
Ending Fund Balance (1 + 2 - 3 + 4)				1,217,443.59	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	839,865.51	734,298.41
	1112 District Levy - Personal Property	16,251.52	460.79
	1113 District Levy - Heavy Motor Vehicles	1,294.06	0.00
	1114 District Levy - Pers Prop/Mobile Homes	4,094.87	7,999.27
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	72,854.80	10,852.60
	1190 Penalties and Interest on Taxes	2,241.08	1,579.18
	1510 Interest Earnings	616.28	2,107.28
	1900 Other Revenue from Local Sources	11.84	2,413.13
	2220 County On-Schedule Trans Reimb	143,110.88	154,577.25
	3210 State On-Schedule Trans Reimb	143,110.90	154,382.86
	3444 State School Block Grant	44,161.25	44,161.25
	3446 SB96 Block Grant Reimbursement	7,883.99	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	194.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,275,496.98	1,113,026.42

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	9,800.47	9,970.96
			2XX	Personal Services - Employee Benefits	33.82	36.50
		26XX	Operation and Maintenance of Plant Services			
			1XX	Personal Services - Salaries	14,865.85	5,327.13
			2XX	Personal Services - Employee Benefits	546.29	206.12
			5XX	Other Purchased Services	17,736.26	18,301.35
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	136,254.12	187,204.06
			2XX	Personal Services - Employee Benefits	487.03	677.74
			3XX	Purchased Professional and Technical Services	18,409.66	15,480.10
			5XX	Other Purchased Services	506,911.65	586,739.55
			6XX	Supplies and Materials	74,608.35	63,569.66
			7XX	Property and Equipment Acquisition	61,796.77	19,759.45
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			5XX	Other Purchased Services	153,676.29	203,959.85
			6XX	Supplies and Materials	14,940.49	13,690.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,010,067.05	1,124,923.02	



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	600,770.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,113,026.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,124,923.02	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 28,462.10 Less Last Year 16,422.09 (4b)	12,040.01	
	12,040.01	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	600,913.76	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	29,455.28	98,498.24
	1112 District Levy - Personal Property	638.14	17.82
	1113 District Levy - Heavy Motor Vehicles	45.32	0.00
	1114 District Levy - Pers Prop/Mobile Homes	79.91	644.64
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	7,703.90	1,352.47
	1190 Penalties and Interest on Taxes	102.38	116.08
	1510 Interest Earnings	66.36	21.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>38,091.29</u>	<u>100,650.96</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	105,776.89	108,699.75
			2XX Personal Services - Employee Benefits	342.57	376.61
			5XX Other Purchased Services	6,180.00	4,790.00
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services	<u>1,050.00</u>	<u>0.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>113,349.46</u>	<u>113,866.36</u>

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	10,553.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	100,650.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	113,866.36	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-2,661.89	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,079.82	3,317.06
	1900 Other Revenue from Local Sources	19,303.41	20,280.90
	2240 County Retirement Distribution	3,191,522.91	3,125,593.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,211,906.14	3,149,191.07

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,652,777.75	1,826,233.74
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	143,009.05	102,032.36
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	11,388.02	10,210.96
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	53,617.48	48,426.33
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	16,179.11	19,473.73
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	212,091.08	187,253.77
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	54,789.03	61,683.11
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	233,783.16	186,454.64
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	21,595.49	31,618.01
	210 Non-Federal Alternative Education				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	101,419.84	117,456.35
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	175,748.72	144,680.69
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	37,236.67	44,171.83
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	18,785.94	16,603.92

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	324	Graduation Matters Montana				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	0.00	693.78	
	325	Montana Digital Academy				
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	0.00	16,985.19	
	329	State Miscellaneous Grants				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	0.00	1,159.30	
	360	State Gifted & Talented Reimbursement				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	1,788.37	2,563.88	
	365	Indian Education for All - OTO & Ongoing				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	3,820.71	1,141.84	
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	235,635.38	214,570.41	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	277.00	281.58	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	34.86	17.94	
	650	Adult Basic Education/GED Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	42,987.06	22,624.91	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	1,311.19	1,083.69	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	11,714.56	14,670.21	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	104,307.91	103,315.01	
	890	Other Community Services				
		33XX	Community Services			
			2XX Personal Services - Employee Benefits	28.53	5,230.34	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,134,326.91	3,180,637.52	



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					905,606.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,149,191.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,180,637.52	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					874,160.42	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
003 Jobs for Montana Graduates		
	3290 State - Other State Grants	15,455.84
019 NCTM SEITZ		
	1510 Interest Earnings	2.83
036 HHS Cafeteria		
	1510 Interest Earnings	7.96
053 Helena High School Accounts		
	1510 Interest Earnings	229.73
	1700 Student Extracurricular Activity Receipts	49,056.64
	1920 Contributions/Donations from Private Sources	1,356.30
054 Capital High School Accounts		
	1510 Interest Earnings	128.08
	1700 Student Extracurricular Activity Receipts	14,427.95
	1900 Other Revenue from Local Sources	187.22
	1920 Contributions/Donations from Private Sources	656.30
068 Honor Wall (Baucus)		
	1510 Interest Earnings	3.08
082 Car Seat Project		
	1510 Interest Earnings	7.97
	1920 Contributions/Donations from Private Sources	95.00
091 BUMT TriCounty		
	4700 Federal Miscellaneous Grants from other State Agencies	6,486.48
092 2016 BUMT Tri-County		
	4700 Federal Miscellaneous Grants from other State Agencies	28,319.39
100 Field Trips		
	1510 Interest Earnings	1,268.64
214 ACT Plus Writing		
	4710 GEAR UP	6,087.00
226 Aggregate Reim/Indirects		
	1510 Interest Earnings	130.45
	1900 Other Revenue from Local Sources	9,109.59
	4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	27,725.27
315 Title I - Schoolwide		
	4940 Schoolwide Program	23,179.00
316 Title I - Schoolwide		
	4940 Schoolwide Program	263,373.00
325 Title I, Part A, Improving Basic Programs		
	4200 Title I, Part A, Improving Basic Programs	39,166.00



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456 Adult Basic Ed - State		
3900 State Career & Technical Ed Entitlement		106,264.44
500 Miscellaneous Leadership Funds		
1510 Interest Earnings		2.46
533 MT Asthma Control Nurse Mini		
4700 Federal Miscellaneous Grants from other State Agencies		500.00
537 Lowe's Toolbox		
1510 Interest Earnings		9.15
540 CHS Frosh Experience		
1510 Interest Earnings		1.14
1920 Contributions/Donations from Private Sources		725.40
542 CHS Poetry Out Loud		
1920 Contributions/Donations from Private Sources		200.00
547 SME STEM at CHS Prime		
1510 Interest Earnings		7.11
1920 Contributions/Donations from Private Sources		10,000.00
548 License Plates and Booster		
1510 Interest Earnings		3.05
1920 Contributions/Donations from Private Sources		1,150.00
585 Graduation Matters		
3240 Graduation Matters Montana		2,350.00
586 Graduation Matters		
3240 Graduation Matters Montana		3,500.00
823 Vo Ed Carl Perkins Basic Grant		
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant		139,291.00
832 CHS Trolley		
1510 Interest Earnings		10.88
835 HHS Target		
1510 Interest Earnings		2.12
840 Dual Credit		
1320 Tuition from Schl Dists Within State		3,855.00
1510 Interest Earnings		382.04
850 Work Comp MSGIA Closeout FY16		
1900 Other Revenue from Local Sources		21,559.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u><u>776,272.51</u></u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
003	Jobs for Montana Graduates				
	329 State Miscellaneous Grants				
		1XXX Instruction			
			1XX Personal Services - Salaries		7,865.61
			2XX Personal Services - Employee Benefits		28.20



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services		1,927.46
			6XX Supplies and Materials		5,474.57
			810 Dues and Fees		160.00
			003 Subtotal		15,455.84
053	Helena High School Accounts				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		167.50
			2XX Personal Services - Employee Benefits		0.68
			3XX Purchased Professional and Technical Services		1,086.00
			4XX Purchased Property Services		720.00
			5XX Other Purchased Services		1,084.55
			6XX Supplies and Materials		41,407.74
			7XX Property and Equipment Acquisition		6,378.78
			810 Dues and Fees		347.50
			053 Subtotal		51,192.75
054	Capital High School Accounts				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		2,149.50
			5XX Other Purchased Services		870.88
			6XX Supplies and Materials		8,595.11
			8XX Other Expenditures		510.00
			054 Subtotal		12,125.49
082	Car Seat Project				
	890 Other Community Services				
	33XX Community Services				
			6XX Supplies and Materials		212.69
			082 Subtotal		212.69
091	BUMT TriCounty				
	470 Federal Miscellaneous Grants from other State Agencies				
	1XXX Instruction				
			1XX Personal Services - Salaries		5,381.62
			2XX Personal Services - Employee Benefits		874.55
	62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs		230.31
			091 Subtotal		6,486.48



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
092	2016 BUMT Tri-County				
	470	Federal Miscellaneous Grants from other State Agencies			
		1XXX	Instruction		
			1XX Personal Services - Salaries		22,366.16
			2XX Personal Services - Employee Benefits		3,634.67
			5XX Other Purchased Services		543.71
			6XX Supplies and Materials		426.31
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		1,348.54
			092 Subtotal		28,319.39
100	Field Trips				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services		29,501.08
			8XX Other Expenditures		1.37
	210	Non-Federal Alternative Education			
		1XXX	Instruction		
			5XX Other Purchased Services		693.90
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			5XX Other Purchased Services		17,183.33
			100 Subtotal		47,379.68
214	ACT Plus Writing				
	471	GEAR UP			
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		2,275.00
			2XX Personal Services - Employee Benefits		384.59
			4XX Purchased Property Services		2,173.50
			5XX Other Purchased Services		140.16
			6XX Supplies and Materials		1,113.15
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		0.60
			214 Subtotal		6,087.00
226	Aggregate Reim/Indirects				
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			6XX Supplies and Materials		4,065.58
		25XX	Support Services - Business		
			1XX Personal Services - Salaries		25,314.49
			2XX Personal Services - Employee Benefits		87.03



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services		90.00
			226 Subtotal		29,557.10
315	Title I - Schoolwide				
	494 Schoolwide Program				
		1XXX Instruction			
			1XX Personal Services - Salaries		9,701.52
			2XX Personal Services - Employee Benefits		1,357.26
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries		9,622.70
			2XX Personal Services - Employee Benefits		1,465.86
		62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs		1,031.66
			315 Subtotal		23,179.00
316	Title I - Schoolwide				
	494 Schoolwide Program				
		1XXX Instruction			
			1XX Personal Services - Salaries		144,589.68
			2XX Personal Services - Employee Benefits		20,635.42
		21XX Support Services - Students			
			1XX Personal Services - Salaries		13,392.50
			2XX Personal Services - Employee Benefits		2,273.72
			3XX Purchased Professional and Technical Services		20,883.79
			4XX Purchased Property Services		1,044.50
			5XX Other Purchased Services		9,743.10
			6XX Supplies and Materials		4,919.70
			810 Dues and Fees		75.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries		28,901.70
			2XX Personal Services - Employee Benefits		4,372.93
		62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs		12,540.96
			316 Subtotal		263,373.00
325	Title I, Part A, Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries		3,156.33
			2XX Personal Services - Employee Benefits		470.27
		21XX Support Services - Students			
			1XX Personal Services - Salaries		2,550.00
			2XX Personal Services - Employee Benefits		430.42
			3XX Purchased Professional and Technical Services		5,304.28



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			4XX Purchased Property Services		701.25
			5XX Other Purchased Services		19,776.75
			6XX Supplies and Materials		5,035.51
			62XX Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		1,741.19
			325 Subtotal		39,166.00
456	Adult Basic Ed - State				
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries		915.00
			2XX Personal Services - Employee Benefits		3.67
			5XX Other Purchased Services		8,059.67
			6XX Supplies and Materials		83,047.49
			7XX Property and Equipment Acquisition		9,659.81
			810 Dues and Fees		4,578.80
			456 Subtotal		106,264.44
533	MT Asthma Control Nurse Mini				
	470 Federal Miscellaneous Grants from other State Agencies				
		21XX Support Services - Students			
			1XX Personal Services - Salaries		75.00
			2XX Personal Services - Employee Benefits		6.19
			5XX Other Purchased Services		228.83
			533 Subtotal		310.02
535	Verizon Innovation				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries		285.00
			2XX Personal Services - Employee Benefits		1.14
			5XX Other Purchased Services		2,485.73
			6XX Supplies and Materials		3,754.95
			7XX Property and Equipment Acquisition		3,312.74
			535 Subtotal		9,839.56
537	Lowe's Toolbox				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		3,996.83
			537 Subtotal		3,996.83



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
540	CHS Frosh Experience				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			100.00
		540 Subtotal			100.00
542	CHS Poetry Out Loud				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			22.08
		542 Subtotal			22.08
547	SME STEM at CHS Prime				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		7XX Property and Equipment Acquisition			19,100.00
		547 Subtotal			19,100.00
548	License Plates and Booster				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			618.14
		548 Subtotal			618.14
583	Graduation Matters				
	324 Graduation Matters Montana				
	1XXX Instruction				
		1XX Personal Services - Salaries			1,640.00
		2XX Personal Services - Employee Benefits			6.60
		5XX Other Purchased Services			18.00
		6XX Supplies and Materials			1,473.13
		583 Subtotal			3,137.73
584	Graduation Matters				
	324 Graduation Matters Montana				
	1XXX Instruction				
		1XX Personal Services - Salaries			2,592.00
		2XX Personal Services - Employee Benefits			10.36
		5XX Other Purchased Services			669.60
		6XX Supplies and Materials			267.56
		584 Subtotal			3,539.52
585	Graduation Matters				
	324 Graduation Matters Montana				
	1XXX Instruction				
		5XX Other Purchased Services			1,550.50



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials		449.18
			585 Subtotal		1,999.68
823	Vo Ed Carl Perkins Basic Grant				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
		1XXX Instruction			
			1XX Personal Services - Salaries		13,453.41
			2XX Personal Services - Employee Benefits		2,108.63
			3XX Purchased Professional and Technical Services		8,008.00
			5XX Other Purchased Services		16,045.46
			6XX Supplies and Materials		83,927.46
			7XX Property and Equipment Acquisition		3,345.75
			810 Dues and Fees		5,770.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs		6,632.29
			823 Subtotal		139,291.00
835	HHS Target				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		799.13
			835 Subtotal		799.13
840	Dual Credit				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services		3,413.86
			6XX Supplies and Materials		33,051.31
			810 Dues and Fees		30.00
			840 Subtotal		36,495.17
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					848,047.72



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					632,034.50 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					776,272.51 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					848,047.72 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	16,577.71	Less Last Year	12,230.80	(4b)	4,346.91
					4,346.91 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					564,606.20 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
003 Jobs for Montana Graduates	15,455.84	15,455.84	0.00
019 NCTM SEITZ	2.83	0.00	2.83
036 HHS Cafeteria	7.96	0.00	7.96
053 Helena High School Accounts	50,642.67	51,192.75	-550.08
054 Capital High School Accounts	15,399.55	12,125.49	3,274.06
068 Honor Wall (Baucus)	3.08	0.00	3.08
082 Car Seat Project	102.97	212.69	-109.72
091 BUMT TriCounty	6,486.48	6,486.48	0.00
092 2016 BUMT Tri-County	28,319.39	28,319.39	0.00
100 Field Trips	1,268.64	47,379.68	-46,111.04
214 ACT Plus Writing	6,087.00	6,087.00	0.00
226 Aggregate Reim/Indirects	36,965.31	29,557.10	7,408.21
315 Title I - Schoolwide	23,179.00	23,179.00	0.00
316 Title I - Schoolwide	263,373.00	263,373.00	0.00
325 Title I, Part A, Improving Basic Programs	39,166.00	39,166.00	0.00
456 Adult Basic Ed - State	106,264.44	106,264.44	0.00
500 Miscellaneous Leadership Funds	2.46	0.00	2.46
533 MT Asthma Control Nurse Mini	500.00	310.02	189.98
535 Verizon Innovation	0.00	9,839.56	-9,839.56
537 Lowe's Toolbox	9.15	3,996.83	-3,987.68
540 CHS Frosh Experience	726.54	100.00	626.54
542 CHS Poetry Out Loud	200.00	22.08	177.92
547 SME STEM at CHS Prime	10,007.11	19,100.00	-9,092.89
548 License Plates and Booster	1,153.05	618.14	534.91
583 Graduation Matters	0.00	3,137.73	-3,137.73
584 Graduation Matters	0.00	3,539.52	-3,539.52
585 Graduation Matters	2,350.00	1,999.68	350.32
586 Graduation Matters	3,500.00	0.00	3,500.00



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
823 Vo Ed Carl Perkins Basic Grant	139,291.00	139,291.00	0.00
832 CHS Trolley	10.88	0.00	10.88
835 HHS Target	2.12	799.13	-797.01
840 Dual Credit	4,237.04	36,495.17	-32,258.13
850 Work Comp MSGIA Closeout FY16	21,559.00	0.00	21,559.00
Total	776,272.51	848,047.72	-71,775.21

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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	4,102.12	0.00
	1111 District Levy - Real Property	0.00	175,870.94
	1112 District Levy - Personal Property	237,044.59	130.06
	1113 District Levy - Heavy Motor Vehicles	354.15	0.00
	1114 District Levy - Pers Prop/Mobile Homes	1,949.21	2,250.89
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	60,030.19	3,170.23
	1190 Penalties and Interest on Taxes	1,143.54	440.53
	1510 Interest Earnings	376.34	902.47
	1900 Other Revenue from Local Sources	10.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		305,010.14	182,765.12

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17
PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,747.68	3,474.44
			2XX Personal Services - Employee Benefits	6.58	13.93
			3XX Purchased Professional and Technical Services	5,981.18	6,228.52
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services	1,600.00	1,000.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	219.96	93.42
			2XX Personal Services - Employee Benefits	10.21	5.54
			4XX Purchased Property Services	524.45	2,320.42
	650 Adult Basic Education/GED Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	271,221.68	199,790.34
			2XX Personal Services - Employee Benefits	1,033.28	689.24
			3XX Purchased Professional and Technical Services	270.00	0.00
			5XX Other Purchased Services	12,421.70	10,583.83
			6XX Supplies and Materials	4,382.79	9,586.02
			7XX Property and Equipment Acquisition	0.00	472.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	8,272.77	8,691.71
			2XX Personal Services - Employee Benefits	304.04	332.46
			4XX Purchased Property Services	77.61	221.83
			5XX Other Purchased Services	171.05	158.14
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				308,244.98	243,661.84



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Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance					295,259.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					182,765.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					243,661.84	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	6,406.52	Less Last Year	6,026.18	(4b)	380.34	
					380.34	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					234,743.18	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	124,618.56	119,690.00
	1510 Interest Earnings	6.44	123.81
	3260 State Driver's Education Reimbursement	66,496.20	49,356.29
	5200 Sale or Compensation for Loss of Assets	0.00	1,347.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		191,121.20	170,517.70

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		133,616.30	115,725.29
		2XX Personal Services - Employee Benefits		497.96	460.63
		3XX Purchased Professional and Technical Services		5,643.57	4,442.84
		4XX Purchased Property Services		26,679.00	26,064.00
		5XX Other Purchased Services		11,313.45	10,287.49
		6XX Supplies and Materials		9,779.64	6,434.66
		810 Dues and Fees		931.60	0.00
	26XX Operation and Maintenance of Plant Services				
		1XX Personal Services - Salaries		12,388.25	8,785.08
		2XX Personal Services - Employee Benefits		455.19	338.00
		4XX Purchased Property Services		602.08	2,542.28
		6XX Supplies and Materials		719.83	435.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				202,626.87	175,516.26

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					48,939.68 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					170,517.70 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					175,516.26 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	45.00	(4b)	-45.00
					-45.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					43,896.12 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	18.81	57.13
	1910 Rentals	14,657.65	18,207.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		14,676.46	18,264.88

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			4XX	Purchased Property Services	1,500.00	1,000.00
			6XX	Supplies and Materials	4,000.00	0.00
		24XX	Support Services - School Administration			
			3XX	Purchased Professional and Technical Services	180.00	165.00
		25XX	Support Services - Business			
			5XX	Other Purchased Services	3,300.00	1,000.00
			6XX	Supplies and Materials	1,200.00	1,200.00
		26XX	Operation and Maintenance of Plant Services			
			1XX	Personal Services - Salaries	2,429.02	3,338.38
			2XX	Personal Services - Employee Benefits	94.32	148.34
			6XX	Supplies and Materials	225.00	0.00
		4XXX	Facilities Acquisition and Construction Services			
			8XX	Other Expenditures	4,322.94	0.00
	999	Undistributed				
		9999	Undistributed			
			971	Residual Equity Transfers Out	0.00	5,566.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				17,251.28	12,417.77	



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Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance					10,197.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					18,264.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					12,417.77	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					16,044.25	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0488-86641529

25 Lewis & Clark County

0488 Helena H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	549,240.75	533,365.39
	1112 District Levy - Personal Property	10,693.29	303.24
	1113 District Levy - Heavy Motor Vehicles	844.25	0.00
	1114 District Levy - Pers Prop/Mobile Homes	2,723.57	5,535.03
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	62,177.23	7,951.20
	1190 Penalties and Interest on Taxes	1,562.60	1,086.40
	1510 Interest Earnings	871.71	2,959.88
	1900 Other Revenue from Local Sources	49,870.22	19,325.82
	3281 State Technology Aid	20,543.08	20,153.05
	3445 State Combined Fund School Block Grant	93,959.06	93,959.06
	3447 SB96 Combined Block Grant Reimbursement	17,929.72	0.00
	5200 Sale or Compensation for Loss of Assets	10.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		810,425.48	684,639.07

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services		3,224.63	12,154.20
		5XX Other Purchased Services		47.85	0.00
		6XX Supplies and Materials		47,031.59	17,725.36
		7XX Property and Equipment Acquisition		246,417.30	47,885.32
	222X Educational Media Services				
		6XX Supplies and Materials		12,735.69	0.00
	24XX Support Services - School Administration				
		5XX Other Purchased Services		5.50	0.00
		6XX Supplies and Materials		696.93	0.00
		7XX Property and Equipment Acquisition		350.80	0.00
	258X Admin. Tech. - Technology Coordinator				
		1XX Personal Services - Salaries		148,059.98	149,708.56
		2XX Personal Services - Employee Benefits		494.51	529.02
		3XX Purchased Professional and Technical Services		29,401.54	1,962.31
		4XX Purchased Property Services		147.32	9.00
		5XX Other Purchased Services		6,702.22	6,539.27
		6XX Supplies and Materials		89,432.72	128,208.50
		7XX Property and Equipment Acquisition		70,304.17	22,613.63
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services		1,204.12	66.95



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	98,786.83	57,066.12
			6XX Supplies and Materials	991.86	0.00
			4XXX Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	442.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>756,477.56</u>	<u>444,468.24</u>

Schedule Of Changes Worksheet					Fund Code 28
Beginning Fund Balance					883,022.55 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					684,639.07 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					444,468.24 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	39,115.63	Less Last Year	254,884.62 (4b)	-215,768.99
					-215,768.99 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					907,424.39 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	563,110.35	645,495.58
	1112 District Levy - Personal Property	10,944.94	314.08
	1113 District Levy - Heavy Motor Vehicles	864.38	0.00
	1114 District Levy - Pers Prop/Mobile Homes	2,890.61	6,213.67
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	72,573.41	9,543.16
	1190 Penalties and Interest on Taxes	1,696.67	1,208.18
	1510 Interest Earnings	987.11	2,326.09
	3120 State Guaranteed Tax Base Aid	342,753.68	65,925.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		995,821.15	731,026.75

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			830 Special Assessments	63,388.85	69,692.64
			840 Principal On Debt	980,000.00	1,005,000.00
			850 Interest on Debt	54,400.00	32,000.00
			860 Agent Fees/Issuance Costs	850.00	850.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,098,638.85	1,107,542.64

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	426,911.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	731,026.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,107,542.64	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	50,396.05	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 60
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		65.63	199.25
	5200 Sale or Compensation for Loss of Assets		520.20	211.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			585.83	410.45

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		6XX Supplies and Materials		2,278.75	0.00
	4XXX Facilities Acquisition and Construction Services				
		7XX Property and Equipment Acquisition		819.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,097.75	0.00

Schedule Of Changes Worksheet						Fund Code 60
Beginning Fund Balance						51,423.25 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						410.45 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						51,833.70 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	730,049.74	714,876.62
	1112 District Levy - Personal Property	14,779.23	403.16
	1113 District Levy - Heavy Motor Vehicles	1,132.93	0.00
	1114 District Levy - Pers Prop/Mobile Homes	2,897.08	7,274.36
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	61,263.49	10,309.15
	1190 Penalties and Interest on Taxes	1,703.31	1,433.45
	1510 Interest Earnings	1,331.58	4,005.95
	1900 Other Revenue from Local Sources	6,426.30	2,810.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		819,583.66	741,112.69

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	52,299.89	157,522.24
			4XX Purchased Property Services	0.00	6,426.00
			5XX Other Purchased Services	0.00	13.25
			6XX Supplies and Materials	21,135.26	25,027.71
			7XX Property and Equipment Acquisition	16,550.46	5,266.25
		4XXX Facilities Acquisition and Construction Services			
			3XX Purchased Professional and Technical Services	37,695.23	0.00
			4XX Purchased Property Services	6,883.46	0.00
			6XX Supplies and Materials	596.00	6,670.00
			7XX Property and Equipment Acquisition	358,731.96	412,575.37
	910 Food Services				
		31XX Food Services			
			7XX Property and Equipment Acquisition	0.00	3,144.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				493,892.26	616,644.82



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Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance					1,081,828.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					741,112.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					616,644.82	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	272,939.28	Less Last Year	278,145.78	(4b)	-5,206.50	
					-5,206.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,201,089.89	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	6,989.08	10,521.73
	1920 Contributions/Donations from Private Sources	13,867.00	23,948.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		20,856.08	34,470.48

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		870 Student Scholarships		2,500.00	20,083.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,500.00	20,083.00

Schedule Of Changes Worksheet

Fund Code 81

Beginning Fund Balance	231,391.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34,470.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20,083.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	245,778.53	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
	3250 Montana Digital Academy	0.00	103,889.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>103,889.46</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
	325	Montana Digital Academy			
		1XXX	Instruction		
			1XX Personal Services - Salaries	0.00	103,474.71
			2XX Personal Services - Employee Benefits	0.00	414.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>103,889.46</u>

Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	103,889.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	103,889.46	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	890.12	2,647.86
	1700 Student Extracurricular Activity Receipts	1,628,509.08	1,626,837.06
	1900 Other Revenue from Local Sources	1,010.00	8,231.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,630,409.20	1,637,715.92

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	1,579,219.59	1,631,169.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,579,219.59	1,631,169.86

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance					310,152.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,637,715.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,631,169.86	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	11,130.21	(4b)	-11,130.21	
					-11,130.21	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					305,568.53	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	560,084.12	687,176.21
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	610,760.66	624,461.52
XX	39X	1XXX	112 Certified Teacher Staff Salaries	1,486,473.09	1,479,629.46
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	13,766.05	12,013.41
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	12,636,582.00	12,726,964.24
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	324,357.24	487,562.43
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X Energy Utility Services	606,675.85	621,006.04
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	111,466.96	36,408.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	248,084.00	376,167.37
XX	XXX	4XXX	73X Major Equipment-New	442.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	3,935.92	3,413.86
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	5,180.00	3,790.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	443,620.80
b. Related Services Block Grant Entitlement	147,873.60
c. Total Entitlements Subject to Reversion	591,494.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	786,687.55
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,612,522.23
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	984,296.28	108,699.75	0.00	0.00	0.00
280	1XXX	2XX	3,147.36	376.61	0.00	0.00	0.00
280	1XXX	3XX	887.29	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	2,049.88	4,790.00	0.00	0.00	0.00
280	1XXX	6XX	54,482.79	0.00	0.00	0.00	0.00
280	1XXX	7XX	1,870.00	0.00	0.00	0.00	0.00
280	21XX	1XX	314,997.57	0.00	0.00	0.00	0.00
280	21XX	2XX	1,099.01	0.00	0.00	0.00	0.00
280	21XX	3XX	300.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	5,721.01	0.00	0.00	0.00	0.00
280	21XX	6XX	5,920.49	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	116,604.66	0.00	0.00	0.00	0.00
280	24XX	2XX	412.37	0.00	0.00	0.00	0.00
280	24XX	3XX	577.50	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	4,464.86	0.00	0.00	0.00	0.00
280	24XX	6XX	1,824.80	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			1,498,655.87	113,866.36	0.00	0.00	0.00

1,612,522.23

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	2,953,007.89	0.00	36,408.00	0.00	2,989,415.89
Buildings	24,032,408.00	0.00	893,933.08	0.00	24,926,341.08
Machinery and Equipment	2,796,008.20	-45,849.73	89,836.07	10,418.00	2,829,576.54
Totals at Historical Cost	29,781,424.09	-45,849.73	1,020,177.15	10,418.00	30,745,333.51
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	29,781,424.09	-45,849.73	1,020,177.15	10,418.00	30,745,333.51

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Bond(s)							
06/01/2009	590,000.00	0.00	290,000.00	0.00	300,000.00	300,000.00	0.00
06/26/2012	715,000.00	0.00	715,000.00	0.00	0.00	0.00	0.00
Total Governmental Activity							
Bond Long-Term Liabilities	1,305,000.00	0.00	1,005,000.00	0.00	300,000.00	300,000.00	0.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0488-86641529

25 Lewis & Clark County

0488 Helena H S

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	2,630,330.72	260,826.15	0.00	2,891,156.87
Net Pension - TRS	19,161,321.60	1,242,121.20	0.00	20,403,442.80